

Exhibit D

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JUNG & ASSOCIATE
A PROFESSIONAL CORPORATION
ATTORNEY AT LAW
470 PARK AVENUE SOUTH
SUITE 4 NORTH
NEW YORK, NY 10016

TEL: 212.481.0800
FAX: 212.481.0820

April 6, 2004

Via Certified and Return Receipt Requested

Mr. Han Sung Lee
ACBL Co.
31 West 47th Street (Suite 203)
New York, NY 10036

Re: Mr. Doo Nam Yang

Dear Mr. Lee:

This firm has been retained by the above-named individual in connection with his claims arising from, among other things, your violation of Article 19 (Minimum Wage Act) of the New York State Labor Law and minimum wage and overtime pay provisions of the Fair Labor Standards Act (FLSA); Age Discrimination in Employment Act (ADEA); Americans with Disabilities Act (ADA); as well as with your appropriation in the past of the withholding taxes (social security taxes and income taxes), which you had collected from my client but had never reported, in possible violation of the Internal Revenue Service Code.

During his employment of almost six (6) years with Gold Lee, Co. (ACBL Co. after 2001), Mr. Yang has faithfully served with considerable expertise in the areas of molding jewelries, repairing and fixing machineries, preparing and handling the aforementioned chemicals. Notwithstanding his selfless devotion and commitment to his job, Mr. Yang was unceremoniously brought into the office and told that he was being laid off with no explanation of any kind on February 27, 2004.

Mr. Yang has presented substantial claims of age discrimination and discrimination on the basis of his physical disability, placing you in violation of the ADEA, ADA and the relevant New York City and State anti-discrimination legislation. Specifically, our review has led us to believe that as a 48 year old

(Page 2 of 2)

male, Mr. Yang has been terminated from employment in a position for which he had the experience and qualifications, in favor of a considerably younger man believed to be about 34 years old with considerably less experience and qualifications. Mr. Yang has been mistreated and discriminated against because of his disability: despite his request for an accommodation, none was provided in blatant violation of the ADA.

Additionally, Mr. Yang has long been exposed to noxious fumes and harmful chemicals such as benzene, sodium cyanide of potassium, resulting in cardio vascular, pulmonary and respiratory ailments, as well as vomiting and dizziness, for which he has recently sought a medical care.

Moreover, as you may or may not be aware, under the New York City, New York State and Federal laws, most employees, not classified in the exemptions categories, are entitled to receive not only the government-mandated minimum wage but also overtime pay for time worked during a week in excess of 40 hours, at a rate not less than time-and-one-half their rate of pay. During his employment with your firm, Mr. Yang was paid well below the government-mandated minimum wage and never received the overtime pay when warranted.

Based on the foregoing, we believe that Mr. Yang has substantial claims under Article 19 (Minimum Wage Act) of the New York State Labor Law and minimum wage and overtime pay provisions of the FLSA, ADEA, ADA and the applicable New York City and New York State anti-discrimination laws. In the interest of resolving this matter informally, I am requesting that you contact me no later than April 16, 2004, to discuss and resolve this matter amicably.

To this end, I look forward to hearing from you.

Regards,



Hong K. Jung, Esq.

hkj/lo/yn/dlfl

cc: doo nam yang

Exhibit E

Plaintiff's Deposition Exhibit #1

WAGE FOR HOUR 6.25 / 9.28 HRNAME: DOONAM - YANG

1997	WEEKLY WAGE	OVERTIME	TOTAL	SIGNATURE
July. 4	250	+ \$ 20 2HR -	\$ 270	
July.11	250	-	\$ 250	
July.18	250	-	\$ 250	
July.25,	250	-	\$ 250	
Aug. 1	250	-	\$ 250	
Aug. 8	250	-	\$ 250	
Aug.15	250	-	\$ 250	
Aug.22	250	-	\$ 250	
Aug.29	250	+ \$ 20 2HR	\$ 270	
Sep. 5	250		\$ 250	
Sep.12	250		\$ 250	
Sep.19	250		\$ 250	
Sep.26	250		\$ 250	
Oct. 3	250		\$ 250	
Oct.10	250		\$ 250	
Oct.17	250		\$ 250	
Oct.24	250		\$ 250	
Oct.31	250		\$ 250	
Nov. 7	275		\$ 275	
Nov.14	275		\$ 275	
Nov.21	275		\$ 275	
Nov.28	275	"	\$ 275	
Dec. 5	275	" / 1.5 HR	\$ 290	
Dec.12	275	"	\$ 275	
Dec.19	275	"	\$ 275	

KTE

REAGE

38 / 10.20

2

17.5 / 11.25

DOONAM-YANG

3

WAGE FOR HOUR

7.5 / 11.25

NAME:

DOO NAM - YANG

2000	WEEKLY WAGE	OVERTIME	TOTAL	SIGNATURE
Jan. 7	300	.	300	
Jan. 14	300	.	300	
Jan. 21	300	.	300	
Jan. 28	300	.	300	
Feb. 4	300	.	300	
Feb. 11	300	.	300	
Feb. 18	300	.	300	
Feb. 25	300	.	300	
Mar. 3	300	.	300	
Mar. 10	300	.	300	
Mar. 17	300	.	300	
Mar. 24	300	.	300	
Mar. 31	300	.	300	
Apr. 7	300	.	300	
Apr. 14	300	.	300	
Apr. 21	300	.	300	
Apr. 28	300	.	300	
May. 5	310	.	310	
May. 12	310	.	310	
May. 19	310	.	310	
May. 26	310	.	310	
Jun. 2	310	.	310	
Jun. 9	310	.	310	
Jun. 16	310	.	310	
Jun. 23	310	.	310	

11.63

2000	WEEKLY WAGE	OVERTIME	TOTAL	SIGNATURE
Jun. 30	310		310	
July. 7	310		310	
July.14	310		310	
July.21	310		310	
July.28	310		310	
Aug. 4	310		310	
Aug.11	310		310	
Aug.18	310		310	
Aug.25	310		310	
Sep. 1	310		310	
Sep. 8	310		310	
Sep.15	310		310	
Sep.22	310		310	
Sep.29	310		310	
Oct. 6	310		310	
Oct.13	310		310	
Oct.20	310		310	
Oct.27	310		310	
Nov. 3	310		310	
Nov.10	310		310	
Nov.17	310	5HR	366 -	
Nov.24	310	11 HR	434 -	
Dec. 1	310	24HR	580	
Dec. 8	310	26HR	603	
Dec.15	310	14HR	468 -	
Dec.22	310	10 HR	422 -	
Dec.29	310		310	

NAME: DOONAH - WANG

6

8.75

13.12

N A M E :

YANG - Doo Nam

NAME	ADDRESS	CITY	STATE	ZIP
Mr. J. H. Smith	123 Main St.	Springfield	Ill.	62761
Mr. W. R. Jones	456 Oak Ave.	Chicago	Ill.	60601
Mr. T. L. Brown	789 Elm St.	Peoria	Ill.	61601
Mr. M. K. Davis	101 Maple Dr.	Rockford	Ill.	61101
Mr. P. Q. White	202 Pine Ln.	Decatur	Ill.	62521
Mr. R. S. Black	303 Cedar St.	Normal	Ill.	62451
Mr. V. T. Green	404 Birch Ave.	Urbana	Ill.	61501
Mr. Y. U. Hall	505 Spruce St.	Champaign	Ill.	61821
Mr. Z. W. King	606 Ash Dr.	Carbondale	Ill.	62901
Mr. A. B. Lee	707 Hickory Ln.	Macomb	Ill.	61451
Mr. C. D. Miller	808 Walnut St.	Edwardsville	Ill.	62021
Mr. E. F. Wilson	909 Chestnut Ave.	St. Louis	Mo.	63101
Mr. G. H. Moore	1010 Locust St.	St. Louis	Mo.	63101
Mr. I. J. Taylor	1111 Olive St.	St. Louis	Mo.	63101
Mr. K. L. Anderson	1212 Madison St.	St. Louis	Mo.	63101
Mr. M. N. Roberts	1313 Market St.	St. Louis	Mo.	63101
Mr. O. P. Clark	1414 Monroe St.	St. Louis	Mo.	63101
Mr. Q. R. Lewis	1515 Washington St.	St. Louis	Mo.	63101
Mr. S. T. Walker	1616 Jefferson St.	St. Louis	Mo.	63101
Mr. U. V. Young	1717 Adams St.	St. Louis	Mo.	63101
Mr. W. X. Hall	1818 Franklin St.	St. Louis	Mo.	63101
Mr. Y. Z. King	1919 Grant St.	St. Louis	Mo.	63101
Mr. A. B. Lee	2020 Lincoln St.	St. Louis	Mo.	63101
Mr. C. D. Miller	2121 Taylor St.	St. Louis	Mo.	63101
Mr. E. F. Wilson	2222 Jackson St.	St. Louis	Mo.	63101
Mr. G. H. Moore	2323 Madison St.	St. Louis	Mo.	63101
Mr. I. J. Taylor	2424 Market St.	St. Louis	Mo.	63101
Mr. K. L. Anderson	2525 Monroe St.	St. Louis	Mo.	63101
Mr. M. N. Roberts	2626 Washington St.	St. Louis	Mo.	63101
Mr. O. P. Clark	2727 Jefferson St.	St. Louis	Mo.	63101
Mr. Q. R. Lewis	2828 Adams St.	St. Louis	Mo.	63101
Mr. S. T. Walker	2929 Franklin St.	St. Louis	Mo.	63101
Mr. U. V. Young	3030 Grant St.	St. Louis	Mo.	63101
Mr. W. X. Hall	3131 Lincoln St.	St. Louis	Mo.	63101
Mr. Y. Z. King	3232 Taylor St.	St. Louis	Mo.	63101
Mr. A. B. Lee	3333 Jackson St.	St. Louis	Mo.	63101
Mr. C. D. Miller	3434 Madison St.	St. Louis	Mo.	63101
Mr. E. F. Wilson	3535 Market St.	St. Louis	Mo.	63101
Mr. G. H. Moore	3636 Monroe St.	St. Louis	Mo.	63101
Mr. I. J. Taylor	3737 Washington St.	St. Louis	Mo.	63101
Mr. K. L. Anderson	3838 Jefferson St.	St. Louis	Mo.	63101
Mr. M. N. Roberts	3939 Adams St.	St. Louis	Mo.	63101
Mr. O. P. Clark	4040 Franklin St.	St. Louis	Mo.	63101
Mr. Q. R. Lewis	4141 Grant St.	St. Louis	Mo.	63101
Mr. S. T. Walker	4242 Lincoln St.	St. Louis	Mo.	63101
Mr. U. V. Young	4343 Taylor St.	St. Louis	Mo.	63101
Mr. W. X. Hall	4444 Jackson St.	St. Louis	Mo.	63101
Mr. Y. Z. King	4545 Madison St.	St. Louis	Mo.	63101
Mr. A. B. Lee	4646 Market St.	St. Louis	Mo.	63101
Mr. C. D. Miller	4747 Monroe St.	St. Louis	Mo.	63101
Mr. E. F. Wilson	4848 Washington St.	St. Louis	Mo.	63101
Mr. G. H. Moore	4949 Jefferson St.	St. Louis	Mo.	63101
Mr. I. J. Taylor	5050 Adams St.	St. Louis	Mo.	63101
Mr. K. L. Anderson	5151 Franklin St.	St. Louis	Mo.	63101
Mr. M. N. Roberts	5252 Grant St.	St. Louis	Mo.	63101
Mr. O. P. Clark	5353 Lincoln St.	St. Louis	Mo.	63101
Mr. Q. R. Lewis	5454 Taylor St.	St. Louis	Mo.	63101
Mr. S. T. Walker	5555 Jackson St.	St. Louis	Mo.	63101
Mr. U. V. Young	5656 Madison St.	St. Louis	Mo.	63101
Mr. W. X. Hall	5757 Market St.	St. Louis	Mo.	63101
Mr. Y. Z. King	5858 Monroe St.	St. Louis	Mo.	63101
Mr. A. B. Lee	5959 Washington St.	St. Louis	Mo.	63101
Mr. C. D. Miller	6060 Jefferson St.	St. Louis	Mo.	63101
Mr. E. F. Wilson	6161 Adams St.	St. Louis	Mo.	63101
Mr. G. H. Moore	6262 Franklin St.	St. Louis	Mo.	63101
Mr. I. J. Taylor	6363 Grant St.	St. Louis	Mo.	63101
Mr. K. L. Anderson	6464 Lincoln St.	St. Louis	Mo.	63101
Mr. M. N. Roberts	6565 Taylor St.	St. Louis	Mo.	63101
Mr. O. P. Clark	6666 Jackson St.	St. Louis	Mo.	63101

9.38 / 14.07

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Doo NAM - YANG

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Quitt

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DOO NAM-YANG.

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Form **1040** Department of the Treasury — Internal Revenue Service
U.S. Individual Income Tax Return 1999

For the year Jan 1-Dec 31, 1999, or other tax year beginning (99) 1999, ending (99) IRS use only — Do not write or staple in this space.

Label (See instructions.)
 Your First Name **DOO NAM** MI Last Name **YANG** OMB No. 1545-0074
 If a Joint Return, Spouse's First Name **JONG BUN** MI Last Name **YANG** Your Social Security Number **213-49-8358**
 Home Address (number and street). If You Have a P.O. Box, See Instructions. **140-74 34TH AVENUE** Apartment No. **3F** Spouse's Social Security Number **[REDACTED]**
 City, Town or Post Office. If You Have a Foreign Address, See Instructions. **FLUSHING** State **NY** ZIP Code **11354**

Use the IRS label. Otherwise, please print or type.
Important! You must enter your social security number(s) above.

Presidential Election Campaign (See instructions.)
 Do you want \$3 to go to this fund? **X** Yes **X** No
 If a joint return, does your spouse want \$3 to go to this fund? **X** Yes **X** No
 Note: Checking "Yes" will not change your tax or reduce your refund.

Filing Status
 1 ☐ Single
 2 ☒ Married filing joint return (even if only one had income)
 3 ☐ Married filing separate return. Enter spouse's SSN above & full name here ...
 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here ...
 5 ☐ Qualifying widow(er) with dependent child (year spouse died > 19) (See instructions.)

Exemptions
 6a ☒ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a
 b ☒ Spouse
 c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instructions)	No. of boxes checked on 6a and 6b	No. of your children on 6c who: a lived with you b did not live with you due to divorce or separation (see instructions)	Dependents on 6c not entered above
JIN WOO	YANG	[REDACTED]	Child	<input checked="" type="checkbox"/>	2	1	

 d Total number of exemptions claimed **3**

Income
 Attach Copy B of your Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.
 If you did not get a W-2, see instructions.
 Enclose, but do not staple, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	1,854
8a Taxable interest. Attach Schedule B if required	8a	[REDACTED]
b Tax-exempt interest. Do not include on line 8a	8b	
9 Ordinary dividends. Attach Schedule B if required	9	
10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10	
11 Alimony received	11	
12 Business income or (loss). Attach Schedule C or C-EZ	12	[REDACTED]
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here	13	
14 Other gains or (losses). Attach Form 4797	14	
15a Total IRA distributions	15a	
b Taxable amount (see instrs)	15b	
16a Total pensions & annuities	16a	
b Taxable amount (see instrs)	16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18 Farm income or (loss). Attach Schedule F	18	
19 Unemployment compensation	19	
20a Social security benefits	20a	
b Taxable amount (see instrs)	20b	
21 Other income. List type & amount (see instrs)	21	
22 Add the amounts in the far right column for lines 7 through 21. This is your total income	22	10,120
23 IRA deduction (see instructions)	23	
24 Student loan interest deduction (see instructions)	24	
25 Medical savings account deduction. Attach Form 8853	25	
26 Moving expenses. Attach Form 3903	26	
27 One-half of self-employment tax. Attach Schedule SE	27	
28 Self-employed health insurance deduction (see instructions)	28	
29 Keogh and self-employed SEP and SIMPLE plans	29	
30 Penalty on early withdrawal of savings	30	
31a Alimony paid b Recipient's SSN	31a	
32 Add lines 23 through 31a	32	
33 Subtract line 32 from line 22. This is your adjusted gross income	33	9,536

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

FDIA0112 11/16/99 Form 1040 (1999)

Form 1040 (1999) **DOO NAM & JONG BUN YANG**

213-49-8358

Page 2

Tax and Credits**Standard Deduction for Most People**Single:
\$4,300Head of household:
\$6,350Married filing jointly or Qualifying widow(er):
\$7,200Married filing separately:
\$3,600

34 Amount from line 33 (adjusted gross income)

35 a Check if: ☐ You were 65/older, ☐ Blind; ☐ Spouse was 65/older, ☐ Blind.
Add the number of boxes checked above and enter the total here

b If you are married filing separately and your spouse itemizes deductions or you were a dual-status alien, see instructions and check here

36 Enter your itemized deductions from Schedule A, line 28, Or standard deduction shown on the left. But see instructions to find your standard deduction if you checked any box on line 35a or 35b or if someone can claim you as a dependent

37 Subtract line 36 from line 34

38 If line 34 is \$94,975 or less, multiply \$2,750 by the total number of exemptions claimed on line 6d. If line 34 is over \$94,975, see the worksheet in the instructions for the amount to enter

39 Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-

40 Tax (see instrs). Check if any tax is from a ☐ Form(s) 8814 b ☐ Form 4972

41 Credit for child and dependent care expenses. Attach Form 2441

42 Credit for the elderly or the disabled. Attach Schedule R

43 Child tax credit (see instructions)

44 Education credits. Attach Form 8863

45 Adoption credit. Attach Form 8839

46 Foreign tax credit. Attach Form 1116 if required

47 Other. Check if from a ☐ Form 3800 b ☐ Form 8396
c ☐ Form 8801 d ☐ Form (specify)

48 Add lines 41 through 47. These are your total credits

49 Subtract line 48 from line 40. If line 48 is more than line 40, enter -0-

Other Taxes

50 Self-employment tax. Attach Schedule SE

51 Alternative minimum tax. Attach Form 6251

52 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137

53 Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required

54 Advance earned income credit payments from Form(s) W-2

55 Household employment taxes. Attach Schedule H

56 Add lines 49-55. This is your total tax

Payments

57 Federal income tax withheld from Forms W-2 and 1099

58 1998 estimated tax payments and amount applied from 1998 return

59 a Earned income credit. Attach Schedule EIC if you have a qualifying child.

b Nontaxable earned income: amount and type

60 Additional child tax credit. Attach Form 8812

61 Amount paid with request for extension to file (see instructions)

62 Excess social security and RRTA tax withheld (see instrs)

63 Other payments. Check if from a ☐ Form 2439
b ☐ Form 4136

64 Add lines 57, 58, 59a, and 60 through 63. These are your total payments

Refund

Have it directly deposited! See instructions and fill in 66b, 66c, and 66d.

65 If line 64 is more than line 56, subtract line 56 from line 64. This is the amount you Overpaid

66 a Amount of line 65 you want Refunded to You

b Routing number

c Type: ☐ Checking ☐ Savings

d Account number

67 Amount of line 65 you want Applied to Your 2000 Estimated Tax

Amount You Owe

68 If line 56 is more than line 64, subtract line 64 from line 56. This is the Amount You Owe. For details on how to pay, see instructions

69 Estimated tax penalty. Also include on line 68

Sign Here

Joint return? See instructions.

Keep a copy for your records.

Your Signature

Date

Your Occupation

Daytime Telephone Number (optional)

Spouse's Signature. If a Joint Return, Both Must Sign.

Date

Spouse's Occupation

SELF-EMPLOYED

Preparer's SSN or PTIN

Paid Preparer's Use Only

Preparer's Signature

Date

Check if self-employed ☐

Firm's Name (or yours if self-employed) and Address

ANDY CHOI & CO., INC.
142-30 Roosevelt Ave.
Flushing

NY

EIN 11-3137593
ZIP Code 11354

FDIA0112 11/15/99

Form 1040 (1999)

Department of the Treasury — Internal Revenue Service

Form 1040 U.S. Individual Income Tax Return 2000 (99) IRS use only — Do not write or stamp in this space.

For the year Jan 1-Dec 31, 2000, or other tax year beginning 2000, ending 20

Label (See instructions.) Your First Name MI Last Name OMB No. 1545-0074
Use the IRS label. Otherwise, please print or type. DOO NAM YANG Your Social Security Number 213-49-8358
 If a Joint Return, Spouse's First Name MI Last Name JONG BUN YANG Spouse's Social Security Number
 Home Address (number and street). If You Have a P.O. Box, See Instructions. 140-74 34TH AVENUE Apartment No. 3F
 City, Town or Post Office. If You Have a Foreign Address, See Instructions. FLUSHING State ZIP Code NY 11354

Presidential Election Campaign (See instructions.) **Important!** You must enter your social security number(s) above.

Filing Status 1 ☐ Single 2 ☒ Married filing joint return (even if only one had income) 3 ☐ Married filing separate return. Enter spouse's SSN above & full name here 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here 5 ☐ Qualifying widow(er) with dependent child (year spouse died) (See instructions.)

Exemptions 6a ☒ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a 6b ☒ Spouse

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see instructions)	No. of boxes checked on 6a and 6b	No. of your children on 6c who: a Lived with you b did not live with you due to divorce or separation (see instructions)	Dependents on 6c not entered above
JIN WOO	YANG		Son		2	2	
EUN YOUNG	YANG		Daughter				

d Total number of exemptions claimed 4

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 8a Taxable interest. Attach Schedule B if required 8b Tax-exempt interest. Do not include on line 8a 9 Ordinary dividends. Attach Schedule B if required 10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions) 11 Alimony received 12 Business income or (loss). Attach Schedule C or C-EZ 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 14 Other gains or (losses). Attach Form 4797 15a Total IRA distributions 15b Taxable amount (see instrs) 16a Total pensions & annuities 16b Taxable amount (see instrs) 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 18 Farm income or (loss). Attach Schedule F 19 Unemployment compensation 20a Social security benefits 20b Taxable amount (see instrs) 21 Other income. List type & amount (see instrs) 22 Add the amounts in the far right column for lines 7 through 21. This is your total income 24,341

Adjusted Gross Income 23 IRA deduction (see instructions) 24 Student loan interest deduction (see instructions) 25 Medical savings account deduction. Attach Form 8853 26 Moving expenses. Attach Form 3903 27 One-half of self-employment tax. Attach Schedule SE 28 Self-employed health insurance deduction (see instructions) 29 Self-employed SEP, SIMPLE, and qualified plans 30 Penalty on early withdrawal of savings 31a Alimony paid b Recipient's SSN 31b Add lines 23 through 31a 32 Subtract line 31 from line 22. This is your adjusted gross income 22,786

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

FDIAG112 11/07/00 Form 1040 (2000)

Form 1040 (2000) DOO NAM & JONG BUN YANG

213-49-8358 Page 2

Tax and Credits**Standard Deduction for Most People**

Single: \$4,400

Head of household: \$6,450

Married filing jointly or Qualifying widow(er): \$7,350

Married filing separately: \$3,675

34 Amount from line 33 (adjusted gross income) 34 22,786

35 a Check if: ☐ You were 65/older, ☐ Blind; ☐ Spouse was 65/older, ☐ Blind. Add the number of boxes checked above and enter the total here 35 a

b If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see instructions and check here 35 b

36 Enter your itemized deductions from Schedule A, line 28, or standard deduction shown on the left. But see instructions to find your standard deduction if you checked any box on line 35a or 35b or if someone can claim you as a dependent 36

37 Subtract line 36 from line 34 37

38 If line 34 is \$96,700 or less, multiply \$2,800 by the total number of exemptions claimed on line 6d. If line 34 is over \$96,700, see the worksheet in the instructions for the amount to enter 38

39 Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0- 39

40 Tax (see instrs). Check if any tax is from a ☐ Form(s) 8814 b ☐ Form 4972 40

41 Alternative minimum tax. Attach Form 6251 41

42 Add lines 40 and 41 42

43 Foreign tax credit. Attach Form 1116 if required 43

44 Credit for child and dependent care expenses. Attach Form 2441 44

45 Credit for the elderly or the disabled. Attach Schedule R 45

46 Education credits. Attach Form 8863 46

47 Child tax credit (see instructions) 47

48 Adoption credit. Attach Form 8839 48

49 Other. Check if from a ☐ Form 3800 b ☐ Form 8396 c ☐ Form 8801 d ☐ Form (specify) 49

50 Add lines 43 through 49. These are your total credits 50

51 Subtract line 50 from line 42. If line 50 is more than line 42, enter -0- 51

Other Taxes

52 Self-employment tax. Attach Schedule SE 52

53 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 53

54 Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required 54

55 Advance earned income credit payments from Form(s) W-2 55

56 Household employment taxes. Attach Schedule H 56

57 Add lines 51-56. This is your total tax 57

Payments

If you have a qualifying child, attach Schedule EIC.

58 Federal income tax withheld from Forms W-2 and 1099 58

59 2000 estimated tax payments and amount applied from 1999 return 59

60 a Earned income credit (EIC) 60 a

b Nontaxable earned income: amount and type 60 b

61 Excess social security and RRTA tax withheld (see instrs) 61

62 Additional child tax credit. Attach Form 8812 62

63 Amount paid with request for extension to file (see instructions) 63

64 Other payments. Check if from a ☐ Form 2439 b ☐ Form 4136 64

65 Add lines 58, 59, 60a, and 61 through 64. These are your total payments 65

Refund

Have it directly deposited! See instructions and fill in 67b, 67c, and 67d.

66 If line 65 is more than line 57, subtract line 57 from line 65. This is the amount you overpaid 66

67 a Amount of line 66 you want refunded to you 67 a

b Routing number 67 b

c Type: ☐ Checking ☐ Savings 67 c

d Account number 67 d

68 Amount of line 66 you want applied to your 2001 estimated tax 68

Amount You Owe

69 If line 57 is more than line 65, subtract line 65 from line 57. This is the amount you owe. For details on how to pay, see instructions 69

70 Estimated tax penalty. Also include on line 69 70

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your Signature

Date

Your Occupation

Daytime Phone Number FDIA0112 10/30/00

Spouse's Signature. If a Joint Return, Both Must Sign.

Date

Spouse's Occupation

SELF-EMPLOYED

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Preparer's SSN or PTIN

Paid Preparer's Use OnlyPreparer's Signature
Firm's Name (or yours, if self-employed), Address, and ZIP CodeANDY CHOI & CO., INC.
142-30 Roosevelt Ave.
Flushing

NY 11354

EIN 11-3137593

Phone No.

Form 1040 (2000)

Form 1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2001 (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1 Dec. 31, 2001, or other tax year beginning 2001, ending 20

Label (See instructions on page 19.) Use the IRS label. Otherwise, please print or type.

Label Here

DOONAM Your first name and initial
YANG Last name
JONGBUN If a joint return, spouse's first name and initial
YANG Last name
140-74 34TH AVE. #3F Home address (number and street). If you have a P.O. box, see page 19. Apt. no.
FLUSHING, NY 11354 City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.

OMB No. 1545-0074
 Your social security number **213 49 8358**
 Spouse's social security number

Important!
 You must enter your SSN(s) above.

Filing Status

1 ☐ Single
 2 ☒ Married filing joint return (even if only one had income)
 3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here. ▶
 4 ☐ Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
 5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶). (See page 19.)

Exemptions

6a ☒ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.
 b ☒ Spouse
 c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 20)
JINWOO	YANG		Son	<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed **3**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2
 8a Taxable interest. Attach Schedule B if required
 b Tax-exempt interest. Do not include on line 8a
 9 Ordinary dividends. Attach Schedule B if required
 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 22)
 11 Alimony received
 12 Business income or (loss). Attach Schedule C or C-EZ
 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐
 14 Other gains or (losses). Attach Form 4797
 15a Total IRA distributions **15a**
 16a Total pensions and annuities **16a**
 b Taxable amount (see page 23)
 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
 18 Farm income or (loss). Attach Schedule F
 19 Unemployment compensation
 20a Social security benefits **20a**
 b Taxable amount (see page 25)
 21 Other income. List type and amount (see page 27)
 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶ **8,500**

Adjusted Gross Income

23 IRA deduction (see page 27)
 24 Student loan interest deduction (see page 28)
 25 Archer MSA deduction. Attach Form 8853
 26 Moving expenses. Attach Form 3903
 27 One-half of self-employment tax. Attach Schedule SE
 28 Self-employed health insurance deduction (see page 30)
 29 Self-employed SEP, SIMPLE, and qualified plans
 30 Penalty on early withdrawal of savings
 31a Alimony paid b Recipient's SSN ▶
 32 Add lines 23 through 31a
 33 Subtract line 32 from line 22. This is your adjusted gross income ▶ **7,899**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 72.

Cat. No. 11320B Form 1040 (2001)

Form 1040 (2001)

DOONAM AND JONGBUN YANG

213-49-8358

Page 2

Tax and Credits**Standard Deduction for—**

- People who checked any box on line 35a or 35b or who can be claimed as a dependent, see page 31.
- All others:
- Single, \$4,550
- Head of household, \$6,650
- Married filing jointly or Qualifying widow(er), \$7,600
- Married filing separately, \$3,800

- 34 Amount from line 33 (adjusted gross income) **34** 7,899
- 35a Check if: ☐ You were 65 or older, ☐ Blind; ☐ Spouse was 65 or older, ☐ Blind. Add the number of boxes checked above and enter the total here. **35a** 0
- b If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 31 and check here. **35b** ☐
- 36 Itemized deductions (from Schedule A) or your standard deduction (see left margin). **36** [REDACTED]
- 37 Subtract line 36 from line 34. **37** [REDACTED]
- 38 If line 34 is \$99,725 or less, multiply \$2,900 by the total number of exemptions claimed on line 6d. If line 34 is over \$99,725, see the worksheet on page 32. **38** [REDACTED]
- 39 Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-. **39** 0
- 40 Tax (see page 33). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972 **40** 0
- 41 Alternative minimum tax (see page 34). Attach Form 6251. **41** 0
- 42 Add lines 40 and 41. **42** [REDACTED]
- 43 Foreign tax credit. Attach Form 1116 if required. **43** [REDACTED]
- 44 Credit for child and dependent care expenses. Attach Form 2441. **44** [REDACTED]
- 45 Credit for the elderly or the disabled. Attach Schedule R. **45** [REDACTED]
- 46 Education credits. Attach Form 8863. **46** [REDACTED]
- 47 Rate reduction credit. See the worksheet on page 36. **47** [REDACTED]
- 48 Child tax credit (see page 37). **48** [REDACTED]
- 49 Adoption credit. Attach Form 8839. **49** [REDACTED]
- 50 Other credits from: a ☐ Form 3800 b ☐ Form 8396 c ☐ Form 8801 d ☐ Form (specify) **50** [REDACTED]
- 51 Add lines 43 through 50. These are your total credits. **51** 0
- 52 Subtract line 51 from line 42. If line 51 is more than line 42, enter -0-. **52** 0

Other Taxes

- 53 Self-employment tax. Attach Schedule SE. **53** [REDACTED]
- 54 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137. **54** [REDACTED]
- 55 Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required. **55** [REDACTED]
- 56 Advance earned income credit payments from Form(s) W-2. **56** [REDACTED]
- 57 Household employment taxes. Attach Schedule H. **57** [REDACTED]
- 58 Add lines 52 through 57. This is your total tax. **58** [REDACTED]

Payments

If you have a qualifying child, attach Schedule EIC.

- 59 Federal income tax withheld from Forms W-2 and 1099. **59** [REDACTED]
- 60 2001 estimated tax payments and amount applied from 2000 return. **60** [REDACTED]
- 61a Earned income credit (EIC). **61a** [REDACTED]
- b Nontaxable earned income. **61b** \$1b
- 62 Excess social security and RRTA tax withheld (see page 51). **62** [REDACTED]
- 63 Additional child tax credit. Attach Form 8812. **63** [REDACTED]
- 64 Amount paid with request for extension to file (see page 51). **64** [REDACTED]
- 65 Other payments. Check if from: a ☐ Form 2439 b ☐ Form 4136. **65** [REDACTED]
- 66 Add lines 59, 60, 61a, and 62 through 65. These are your total payments. **66** [REDACTED]

Refund

Direct deposit? See page 51 and fill in 88b, 88c, and 88d.

- 67 If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid. **67** [REDACTED]
- 68a Amount of line 67 you want refunded to you. **68a** [REDACTED]
- b Routing number [REDACTED]
- d Account number [REDACTED]
- c Type: ☐ Checking ☐ Savings
- 69 Amount of line 67 you want applied to your 2002 estimated tax. **69** [REDACTED]

Amount You Owe

- 70 Amount you owe. Subtract line 66 from line 58. For details on how to pay, see page 52. **70** [REDACTED]
- 71 Estimated tax penalty. Also include on line 70. **71** [REDACTED]

Third Party DesigneeDo you want to allow another person to discuss this return with the IRS (see page 53)? ☒ Yes. Complete the following. ☐ NoDesignee's name **PREPARER**

Phone no. ()

Personal identification number (PIN) [REDACTED]

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☒

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

Young Don Kim, CPA

04/03/2002

153-96-3987

134 W. 32nd Street #605, New York, NY 10001

EIN [REDACTED]

Phone no. ()

Form 1040 (2001)



ASIAN AMERICAN LEGAL DEFENSE AND EDUCATION FUND

99 Hudson Street, 12TH Floor
New York, NY 10013-2815

Tele: (212) 966-5932 Fax: (212) 966-4303
email: info@aaldef.org

FACSIMILE TRANSMITTAL SHEET

TO: Eric Stern

COMPANY: Sack + Sack

FAX NUMBER:

PHONE NUMBER:

FROM:

Steven Chai

DATE:

6/22/05

TOTAL NO. OF PAGES INCLUDING COVER:

7

RE:

Yang v. ACBL

☐ URGENT ☐ FOR REVIEW ☐ PLEASE COMMENT ☐ PLEASE REPLY ☐ PLEASE RECYCLE

NOTES/COMMENTS:

- Plaintiff Yang's 1040 redacted returns from
1999, 2000, 2001

YANGJW 08/09/2004 12:55 PM

Form 1040

Department of the Treasury - Internal Revenue Service

U.S. Individual Income Tax Return 2003

(99)

IRS Use Only. Do not write or staple in this space.

Label
(See
instructions
on page 19.)Use the IRS
label.
Otherwise,
please print
or type.Presidential
Election Campaign
(See page 19.)

L A B E L H E R E	For the year Jan. 1-Dec. 31, 2003, or other tax year beginning		2003, ending		20
	Your first name and initial		Last name		
	If a joint return, sp. first name & initial		Last name		
	Home address (number and street). If you have a P.O. box, see page 19. 140-74 34AVE. Apt. no. 3F City, town or post office, state, and ZIP code. If you have a foreign address, see page 19. FLUSHING NY 11354				

OMB No. 1545-0074
Your social security number
Spouse's social security numberImportant!
You must enter
your SSN(s) above.Note. Checking "Yes" will not change your tax or reduce your refund.
Do you, or your spouse if filing a joint return, want \$3 to go to this fund?

You Yes No Spouse Yes No

Filing Status

Check only
one box.

- 1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here.

- 4 ☒ Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 ☐ Qualifying widow(er) with dependent child. (See page 20.)

Exemptions

- 6a ☒ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.
b ☐ Spouse
c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) Ck. if qual. child for child tax credit (see pg. 21)
DOONAM	YANG	213-49-8358	Parent	
			Parent	

No. of boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 21)
Dependents on 6c not entered above
Add numbers on lines above
1
2
3

If more than five dependents, see page 21.

d Total number of exemptions claimed

Income

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a Taxable interest. Attach Schedule B if required
b Tax-exempt interest. Do not include on line 8a
9a Ordinary dividends. Attach Schedule B if required
b Qualified dividends (see page 23)
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13a Capital gain or (loss). Attach Schedule D if required. If not required, check here
b If box on 13a is checked, enter post-May 5 capital gain distributions
14 Other gains or (losses). Attach Form 4797
15a IRA distributions
16a Pensions and annuities
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation
20a Social security benefits
20b Taxable amount (see page 25)
21 Other income. List type & amt. (see page 27)
21b Taxable amount (see page 27)
22 Add the amounts in the far right column for lines 7 through 21. This is your total income.

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

- 23 Educator expenses (see page 29)
24 IRA deduction (see page 29)
25 Student loan interest deduction (see page 31)
26 Tuition and fees deduction (see page 32)
27 Moving expenses. Attach Form 3903
28 One-half of self-employment tax. Attach Schedule SE
29 Self-employed health insurance deduction (see page 33)
30 Self-employed SEP, SIMPLE, and qualified plans
31 Penalty on early withdrawal of savings
32a Alimony paid b Recipient's SSN
33 Add lines 23 through 32a
34 Subtract line 33 from line 22. This is your adjusted gross income.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 77.

DAA

Form 1040 (2003)

YANGJW 08/09/2004 12:55 PM

Form 1040 (2003) JINWOO YANG

213-49-8360 Page 2

Tax and Credits

35 Amount from line 34 (adjusted gross income)

36a Check ☐ You were born before January 2, 1939, ☐ Blind. Total boxes checked ☐ 36a ☐ 36b

b If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here

37 Itemized deductions (from Schedule A) or your standard deduction (see left margin)

38 Subtract line 37 from line 35

39 If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. If line 35 is over \$104,625, see the worksheet on page 35

40 Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-

41 Tax (see page 36). Check if any tax is from: a ☐ Form(s) 8814b ☐ Form 4972

42 Alternative minimum tax (see page 38). Attach Form 8251

43 Add lines 41 and 42

44 Foreign tax credit. Attach Form 1118 if required

45 Credit for child and dependent care expenses. Attach Form 2441

46 Credit for the elderly or the disabled. Attach Schedule R

47 Education credits. Attach Form 8863

48 Retirement savings contributions credit. Attach Form 8880

49 Child tax credit (see page 40)

50 Adoption credit. Attach Form 8839

51 Credits from: a ☐ Form 8396 b ☐ Form 885952 Other credits. Check applicable box(es): a ☐ Form 3800b ☐ Form 8801 c ☐ Specify

53 Add lines 44 through 52. These are your total credits

54 Subtract line 53 from line 43. If line 53 is more than line 43, enter -0-

Other Taxes

55 Self-employment tax. Attach Schedule SE

56 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137

57 Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required

58 Advance earned income credit payments from Form(s) W-2

59 Household employment taxes. Attach Schedule H

60 Add lines 54 - 59. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC

61 Federal income tax withheld from Forms W-2 and 1099

62 2003 estimated tax payments and amount applied from 2002 return

63 Earned income credit (EIC) NO

64 Excess social security and tier 1 RRTA tax withheld (see page 56)

65 Additional child tax credit. Attach Form 8812

66 Amount paid with request for extension to file (see page 56)

67 Or, pymt. from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8865

68 Add lines 61 through 67. These are your total payments

69 If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid

70a Amount of line 69 you want refunded to you

b Routing number

c Type: ☐ Checking ☐ Savings

71 Amount of line 69 you want applied to your 2004 estimated tax

72 Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57

73 Estimated tax penalty (see page 58)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)?

Designee's name ☐ Yes. Complete the following. ☐ No

Personal identification number (PIN)

Phone no.

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

Joint return? See page 20.

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

Keep a copy for your records.

Paid

Preparer's signature

Date

Check if self-employed ☒

Preparer's SSN or PTIN P00294525

Firm's name (or yours if self-employed), address, and ZIP code

Young Don Kim, CPA
43 W 33rd St Ste 403
New York NY 10001

Phone no

212-629-8565

DAA

New York State Department of Taxation and Finance
Resident Income Tax Return

New York State • City of New York • City of Yonkers

2003

IT-201

For the full year January 1, 2003, through December 31, 2003, or fiscal year beginning

03

Important: You must enter your social security number(s) in the boxes to the right.

Your first name and middle initial

Your last name (for a joint return, enter spouse's name on line below)

Spouse's first name and middle initial

Spouse's last name

and ending
 • Your social security number

• Spouse's social security number

Mailing address (number and street or rural route)

140-74 34AVE.

Apartment no.

3E

New York State county of residence

• Queens

School district name

• Queens

City, village, or post office

FLUSHING

State

NY

ZIP code

11354

Permanent home address (see page 47) (number and street or rural route)

Apartment number

School district

code number

519

City, village, or post office

State

NY

ZIP code

If taxpayer is deceased, enter first name and date of death.

(A) Filing status -

mark an

X in

one box:

(1) Single

(2) Married filing joint return

(enter spouse's social security number above)

(3) Married filing separate return

(enter spouse's social security number above)

(4) X Head of household (with qualifying person)

(5) Qualifying widow(er) with dependent child

(B) Can you be claimed as a dependent on another taxpayer's federal return?

Yes No X

(C) If you do not need forms mailed to you next year, mark an X in the box (see page 18)

(D) If you or your spouse maintained any living quarters in NY City during 2003, mark an X in the box (see pg. 19)

(E) New York part-year residents only: (see page 19)

(1) Number of months you lived in New York City in 2003

12

(2) Number of months your spouse lived in New York City in 2003

Dollars

Federal income and adjustments

1 Wages, salaries, tips, etc.

2 Taxable interest income

3 Ordinary dividends

Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24 below)

4 Alimony received

5 Business income or loss (attach a copy of federal Schedule C or C-EZ, Form 1040)

6 Capital gain or loss (if required, attach copy of federal Schedule D, Form 1040)

7 Other gains or losses (attach copy of federal Form 4797)

8 Taxable amount of IRA distributions

9 Taxable amount of pensions and annuities

10 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040)

11 Farm income or loss (attach copy of federal Schedule F, Form 1040)

12 Unemployment compensation

13 Taxable amount of social security benefits (also enter on line 28 below)

14 Other income (see page 20) Identify:

15 Add lines 1 through 15

16 Total federal adjustments to income (see page 20) Identify: See Statement 1

17 Subtract line 16 from line 15. This is your federal adjusted gross income

New York additions (see page 20)

18 Interest income on state and local bonds and obligations (but not those of NY State or its local governments)

19 Public employee 414(h) retirement contributions from your wage and tax statements (see page 21)

20 College choice tuition savings distributions

21 Other (see page 21) Identify:

22 Add lines 18 through 22

New York subtractions (see page 24)

23 Taxable refunds, credits, or offsets of state and local income taxes (from line 4 above)

24 Pensions of NYS and local governments and the federal government (see page 24)

25 Taxable amount of social security benefits (from line 14 above)

26 Interest income on U.S. government bonds

27 Pension and annuity income exclusion

28 College choice tuition savings deduction / earnings distributions

29 Other (see page 25) Identify:

30 Add lines 24 through 30

31 Subtract line 30 from line 29. This is your New York adjusted gross income

32 Subtract line 31 from line 30. This is a scannable form; please file this original return with the Tax Department.

IT-201 2003

Tax computation, credits, and other taxes

(see page 29)

IT-201 (2003) (back)

- 33 Enter the amount from line 32 on the front page. This is your New York adjusted gross income 33.
- 34 Deduction - mark an X in the appropriate box: ☒ Standard (from page 29) or ☐ Itemized (att. Form IT-201-ATT) 34.
- 35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) 35.
- 36 Exemptions for dependents only (not the same as total federal exemptions; see page 29) 36.
- 37 Subtract line 36 from line 35 and enter the result on line 37. This is your taxable income 37.
- 38 NY State tax on line 37 amount (use red NY State Tax Table on pages 76-82; if line 33 is more than \$100,000, see pg. 30) 38.
- 39 New York State household credit (from table I, II, or III on page 32) 39.
- 40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank) 40.
- 41 New York State nonrefundable credits (from Form IT-201-ATT, Part IV, line 64) 41.
- 42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank) 42.
- 43 Net other New York State taxes (from Form IT-201-ATT, Part II, line 36; attach form) 43.
- 44 Add lines 42 and 43. This is the total of your New York State taxes 44.

City of New York and City of Yonkers taxes and credits

- 45 City of NY resident tax (use the City of NY Tax Table on white pages 83-90) 45.
- 46 City of New York household credit (from table IV, V, or VI, page 34) 46.
- 47 Subtract line 46 from line 45 (if line 46 is more than line 45, leave blank) 47.
- 48 Other city of New York taxes (from Form IT-201-ATT, Part III, line 41; attach form) 48.
- 49 Add lines 47 and 48 49.
- 50 City of NY nonrefundable credits (from Form IT-201-ATT, Part IV, line 67) 50.
- 51 Subtract line 50 from line 49 (if line 50 is more than line 49, leave blank) 51.
- 52 City of Yonkers resident income tax surcharge (see page 35) 52.
- 53 City of Yonkers nonresident earnings tax (attach Form Y-203) 53.
- 54 Part-year city of Yonkers resident income tax surcharge (attach Form IT-380.1) 54.
- 55 Add lines 51 through 54. This is the total of your city of New York and city of Yonkers taxes 55.
- 56 Sales or use tax (see instructions starting on page 36) 56.

Voluntary gifts/contributions

(whole dollar amounts only; see page 41)

- 57 Return a Gift to Wildlife ☐ w. Missing/Exploited Children Fund ☐ c. Olympic Fund ☐ d. Alzheimer's Fund ☐ a.
- 58 Add lines 44, 55, 56, and 57. This is your total New York State, New York City and Yonkers taxes, and gifts/contributions 58.

Payments and refundable credits

(see page 42)

- 59 NY State child and dependent care credit (from Form IT-216; attach form) 59.
- 60 NY State earned income credit (from Form IT-215; attach form) 60.
- 61 Real property tax credit (from Form IT-214; attach form) 61.
- 62 College tuition credit (from Form IT-272; attach form) 62.
- 63 City of NY school tax credit (also complete (E) on front; see page 42) 63.
- 64 Other refundable credits (from Form IT-201-ATT, Part IV, line 82) 64.
- 65 Total New York State tax withheld 65.
- 66 Total city of New York tax withheld 66.
- 67 Total city of Yonkers tax withheld 67.
- 68 Total estimated tax payments/Amount paid with Form IT-370 68.
- 69 Add lines 59 through 68. This is the total of your payments 69.
- 70 Amount overpaid If line 69 is more than line 58, subtract line 58 from line 69 70.
- 71 Amount of line 70 that you want refunded to you 71.
- a Routing number b Type: ☐ Checking ☐ Savings
- c Account number
- 72 Estimated tax only Amount of line 70 that you want applied to your 2004 estimated tax. (Do not include any amt. that you claimed as a refund on line 71.) 72.
- 73 Amount you owe If line 69 is less than line 58, subtract line 69 from line 58. For details on how to pay, see page 45 73.
- 74 Estimated tax penalty (include the amount in line 73 or reduce the overpayment on line 70. See page 45.) 74.

See instructions on pages 33, 34, and 35 for figuring city of New York and city of Yonkers taxes, credits, and tax surcharges.

Mail your completed return to:
STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Staple your wage and tax statements at the bottom of the front of this return. See Step 7 on page 48 for the proper assembly of your return and attachments.

You can choose to have your refund sent directly to your bank account. See instructions on page 44 and fill in lines 71a, b, and c.

Sign your return below.

(complete the following)

Personal identification number (PIN)

Your signature

Spouse's signature (if joint return)

Date Daytime phone no. (optional)

Preparer's SSN or PTIN

P00294525

Employer ID number

Date 8/09/04

Mark X if self-employed

This is a scannable form; please file this original return with the Tax Department.

Sign

your

return

here

Third-party designee

Do you want to allow another person to discuss this return with the Tax Dept? (see page 46)

Designee's name

Designee's phone number

Paid Preparer's signature

Preparer's

se only

Firm's name (or yours, if self-employed) and Address

Young Don Kim, CPA

43 W 33rd St Ste 403

New York

022310

NY 10001

IT-201 2003

Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2004

(99) IRS Use Only—Do not write or staple in this space.

Label

Instructions on page 16.)
Use the IRS label.
Otherwise, please print or type.

Presidential

Election Campaign
(See page 16.)

For the year Jan. 1-Dec. 31, 2004, or other tax year beginning ending

Your first name M.I. Last name Suffix

If a joint return, spouse's first name M.I. Last name Suffix

OMB No. 1545-0074

Your social security number

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 16.

140-74 34TH AVE Apt. no. 3-F

City, town or post office State ZIP code

FLUSHING NY 11354

Important!
You must enter your SSN(s) above.

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund?

You

Spouse

☐ Yes☒ No☐ Yes☐ No

Filing Status

- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here.

- 4 ☒ Head of household (with qualifying person). (See page 17.)
If the qualifying person is a child but not your dependent, enter this child's name here.

- 5 ☐ Qualifying widow(er) with dependent child (see page 17)

Check only one box.

Exemptions

- 6 a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.
- b ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 18)
DOO NAM	YANG	213-49-8358	Parent	<input type="checkbox"/>
			Parent	<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above

1

0

0

2

3

Income

Attach Form(s) 2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
- 8 a Taxable interest. Attach Schedule B if required
- b Tax-exempt interest. Do not include on line 8a
- 9 a Ordinary dividends. Attach Schedule B if required
- b Qualified dividends (see page 20)
- 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)
- 11 Alimony received
- 12 Business income or (loss). Attach Schedule C or C-EZ
- 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐
- 14 Other gains or (losses). Attach Form 4797
- 15 a IRA distributions 15a 0 b Taxable amount (see page 22)
- 16 a Pensions and annuities 16a 0 b Taxable amount (see page 22)
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
- 18 Farm income or (loss). Attach Schedule F
- 19 Unemployment compensation
- 20 a Social security benefits 20a 0 b Taxable amount (see page 24)
- 21 Other income. List type and amount (see page 24)

7	0
8a	0
8b	0
9a	0
9b	0
10	0
11	0
12	0
13	0
14	0
15a	0
15b	0
16a	0
16b	0
17	0
18	0
19	0
20a	0
20b	0
21	0
22	0

Adjusted Gross Income

- 22 Add the amounts in the far right column for lines 7 through 21. This is your total income
- 23 Educator expenses (see page 26)
- 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
- 25 IRA deduction (see page 26)
- 26 Student loan interest deduction (see page 28)
- 27 Tuition and fees deduction (see page 29)
- 28 Health savings account deduction. Attach Form 8889
- 29 Moving expenses. Attach Form 3903
- 30 One-half of self-employment tax. Attach Schedule SE
- 31 Self-employed health insurance deduction (see page 30)
- 32 Self-employed SEP, SIMPLE, and qualified plans
- 33 Penalty on early withdrawal of savings
- 34 a Alimony paid b Recipient's SSN
- 35 Add lines 23 through 34a
- 36 Subtract line 35 from line 22. This is your adjusted gross income

23	0
24	0
25	0
26	0
27	0
28	0
29	0
30	0
31	0
32	0
33	0
34a	0
35	0
36	0

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 78.
(HTA)

Form 1040 (2004)

Form 1040 (2004)

JIN WOO YANG

213-49-8360

Page 2

Tax and Credits**Standard Deduction**

People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

All others:

Single or Married filing separately, \$4,650

Married filing jointly or Qualifying widow(er), \$6,700

Head of household, \$7,150

37 Amount from line 36 (adjusted gross income).

38 a Check ☐ You were born before January 2, 1940, ☐ Blind. Total boxes checked ☐ 38a
 if: ☐ Spouse was born before January 2, 1940, ☐ Blind. ☐ 38b

b If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ☐ 38b

39 Itemized deductions (from Schedule A) or your standard deduction (see left margin)

40 Subtract line 39 from line 37

41 If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33

42 Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-

43 Tax (see page 33). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972

44 Alternative minimum tax (see page 35). Attach Form 6251

45 Add lines 43 and 44

46 Foreign tax credit. Attach Form 1116 if required

47 Credit for child and dependent care expenses. Attach Form 2441

48 Credit for the elderly or the disabled. Attach Schedule R

49 Education credits. Attach Form 8863

50 Retirement savings contributions credit. Attach Form 8880

51 Child tax credit (see page 37)

52 Adoption credit. Attach Form 8839

53 Credits from: a ☐ Form 8396 b ☐ Form 885954 Other credits. Check applicable box(es): a ☐ Form 3800b ☐ Form 8801 c ☐ Specify

55 Add lines 46 through 54. These are your total credits

56 Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-

57 Self-employment tax. Attach Schedule SE

58 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required

60 Advance earned income credit payments from Form(s) W-2

61 Household employment taxes. Attach Schedule H

62 Add lines 56 through 61. This is your total tax

63 Federal income tax withheld from Forms W-2 and 1099

64 2004 estimated tax payments and amount applied from 2003 return

65 a Earned income credit (EIC)

b Nontaxable combat pay election ☐ 65b 0

66 Excess social security and tier 1 RRTA tax withheld (see page 54)

67 Additional child tax credit. Attach Form 8812

68 Amount paid with request for extension to file (see page 54)

69 Other payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885

70 Add lines 63, 64, 65a, and 66 through 69. These are your total payments

71 If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid

72 a Amount of line 71 you want refunded to you

b Routing number c Type: ☐ Checking ☐ Savingsd Account number

73 Amount of line 71 you want applied to your 2005 estimated tax

74 Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55

75 Estimated tax penalty (see page 55)

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

Amount You Owe**Third Party Designee**Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ Yes. Complete the following. ☐ NoDesignee's name Phone no. Personal identification number (PIN) **Sign Here**

Joint return? See page 17. Keep a copy for your records

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation Daytime phone number Spouse's signature. If a joint return, both must sign. Date Spouse's occupation Home phone number **Paid****Preparer's Use Only**Preparer's signature Date Check if self-employed ☒Preparer's SSN or PTIN Firm's name (or yours if self-employed), address, and ZIP code

Q. Jung, CPA Office
 147-14 SANFORD AVE.
 Flushing

EIN

13-4039350

State NY

ZIP code

11355

Form 1040 (2004)

New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • City of New York • City of Yonkers

2004

IT-201

For office use only

For the full year January 1, 2004, through December 31, 2004, or fiscal year beginning

Attach label, or print or type	Important: You must enter your social security number(s) in the boxes to the right		0 4
	Your first name and middle initial	Your last name (for a joint return, enter spouse's name on line below)	and ending ...
	Spouse's first name and middle initial	Spouse's last name	▼ Your social security number
			▼ Spouse's social security number
Mailing address (number and street or rural route)		Apartment number	New York State county of residence
140-74 34TH AVE		3-F	
City, village, or post office		State	School district name
FLUSHING		NY	
Permanent home address (see page 49) (number and street or rural route)		Apartment number	School district code number
City, village, or post office		State	ZIP code
		NY	11354
If taxpayer is deceased, enter first name and date of death.			

(A) Filing status —

mark an ☐ SingleX in ☐ Married filing joint returnone box: ☐ Married filing separate return☐ Head of household (with qualifying person)☒ Qualifying widow(er) with dependent child

(B) Can you be claimed as a dependent

on another taxpayer's federal return? Yes ☐ No ☒ X

(C) Do you need an income tax packet mailed

to you next year (see page 18)? Yes ☐ No ☐

(D) If you or your spouse maintained any living quarters in

NY City during 2004, mark an X in the box (see page 18) ☐

(E) City of New York residents and city of

New York part-year residents only: (see page 19)

(1) Number of months you lived in New York City in 2004 12

(2) Number of months your spouse lived in New York City in 2004 0

Federal income and adjustments

Only full-year NY State residents may file this form. For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 20). Also see page 20 instructions for showing a loss.

1 Wages, salaries, tips, etc	1.	0.
2 Taxable interest income	2.	0.
3 Ordinary dividends	3.	0.
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24 below)	4.	0.
5 Alimony received	5.	0.
6 Business income or loss (attach a copy of federal Schedule C or C-EZ, Form 1040)	6.	0.
7 Capital gain or loss (if required, attach copy of federal Schedule D, Form 1040)	7.	0.
8 Other gains or losses (attach copy of federal Form 4797)	8.	0.
9 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box	9.	0.
10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box	10.	0.
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040)	11.	0.
12 Farm income or loss (attach copy of federal Schedule F, Form 1040)	12.	0.
13 Unemployment compensation	13.	0.
14 Taxable amount of social security benefits (also enter on line 26 below)	14.	0.
15 Other income (see page 20) Identify:	15.	0.
16 Add lines 1 through 15	16.	0.
17 Total federal adjustments to income (see page 20) Identify: HALF SE TAX	17.	0.
18 Subtract line 17 from line 16. This is your federal adjusted gross income	18.	0.

New York additions (see page 21)

19 Interest income on state and local bonds and obligations (but not those of NY State or its local governments)	19.	0.
20 Public employee 414(h) retirement contributions from your wage and tax statements (see page 21)	20.	0.
21 College choice tuition savings distributions	21.	0.
22 Other (see page 21) Identify:	22.	0.
23 Add lines 18 through 22	23.	0.

New York subtractions (see page 24)

24 Taxable refunds, credits, or offsets of state and local income taxes (from line 4 above)	24.	0.
25 Pensions of NYS and local governments and the federal government (see page 24)	25.	0.
26 Taxable amount of social security benefits (from line 14 above)	26.	0.
27 Interest income on U.S. government bonds	27.	0.
28 Pension and annuity income exclusion (see page 24)	28.	0.
29 College choice tuition savings deduction / earnings distributions	29.	0.
30 Other (see page 25) Identify:	30.	0.
31 Add lines 24 through 30	31.	0.

32 Subtract line 31 from line 23. This is your New York adjusted gross income 32.

021422

This is a scannable form; please file this original return with the Tax Department.

IT-201 2004

YANG

Tax computation, credits, and other taxes

(see page 29)

IT-201 (2004) (back)

213-49-8380

33 Enter the amount from line 32 on the front page. This is your New York adjusted gross income **33.**

34 Deduction - mark an X in the appropriate box: ☒ Standard (from page 20) or ☐ Itemized (attach Form IT-201-ATT) **34.**

35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) **35.**

36 Exemptions for dependents only (not the same as total federal exemptions: see page 20) **36.**

37 Subtract line 36 from line 35 and enter the result on line 37. This is your taxable income. **37.**

38 New York State tax on line 37 amount (see Tax Computation on pages 30, 31, and 32) **38.**

39 New York State household credit (from table I, II, or III on page 33) **39.**

40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank) **40.**

41 New York State nonrefundable credits (from Form IT-201-ATT, Part IV, line 64) **41.**

42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank) **42.**

43 Not other New York State taxes (from Form IT-201-ATT, Part II, line 36; attach form) **43.**

44 Add lines 42 and 43. This is the total of your New York State taxes. **44.**

City of New York and City of Yonkers taxes and credits

45 City of New York resident tax (see pages 34 and 35) **45.**

46 City of New York household credit (from table IV, V, or VI, page 36) **46.**

47 Subtract line 46 from line 45 (if line 46 is more than line 45, leave blank) **47.**

48 Other city of New York taxes (from Form IT-201-ATT, Part III, line 41; attach form) **48.**

49 Add lines 47 and 48 **49.**

50 City of NY nonrefundable credits (from Form IT-201-ATT, Part IV, line 67) **50.**

51 Subtract line 50 from line 49 (if line 50 is more than line 49, leave blank) **51.**

52 City of Yonkers resident income tax surcharge (see page 37) **52.**

53 City of Yonkers nonresident earnings tax (attach Form Y-203) **53.**

54 Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1) **54.**

55 Add lines 51 through 54. This is the total of your city of New York and city of Yonkers taxes. **55.**

56 Sales or use tax (see instructions starting on page 38) **56.**

57 **Gifts** Return a Gift to Wildlife w. Missing/Exploited Children Fund c. Breast Cancer Research Fund b. Prostate Cancer Research Fund p. Alzheimer's Fund a. Olympic Fund o. Total gifts and contributions = **57.**

58 Add lines 44, 55, 56, and 57. This is your total New York State, New York City and Yonkers taxes, and gifts/contributions. **58.**

Payments and refundable credits (see page 44)

59 NY State child and dependent care credit (from Form IT-216; attach form) **59.**

60 NY State earned income credit (from Form IT-215; attach form) **60.**

61 Real property tax credit (from Form IT-214; attach form) **61.**

62 College tuition credit (from Form IT-272; attach form) **62.**

63 City of NY school tax credit (also complete (E) on front; see page 44) **63.**

64 City of NY earned income credit (from Form IT-215; attach form) **64.**

65 Other refundable credits (from Form IT-201-ATT, Part IV, line 82) **65.**

66 Total New York State tax withheld **66.**

67 Total city of New York tax withheld **67.**

68 Total city of Yonkers tax withheld **68.**

69 Total estimated tax payments / Amount paid with Form IT-370 **69.**

70 Add lines 59 through 69. This is the total of your payments. **70.**

71 Amount overpaid If line 70 is more than line 58, subtract line 58 from line 70 **71.**

72 Amount of line 71 that you want refunded to you **72.**

a Routing number : b Type: ☐ Checking ☐ Savings

c Account number

73 Estimated tax only Amount of line 71 that you want applied to your 2005 estimated tax. (Do not include any amount that you claimed as a refund on line 72.) **73.**

74 Amount you owe If line 70 is less than line 58, subtract line 70 from line 58. For details on how to pay, see page 47 **74.**

75 Estimated tax penalty (Include this amount in line 74 or reduce the overpayment on line 71. See page 47.) **75.**

See instructions on pages 34 through 37 for figuring city of New York and city of Yonkers taxes, credits, and tax surcharges.

0. Mail your completed return to:
0. STATE PROCESSING CENTER
0. PO BOX 61000
0. ALBANY NY 12261-0001

0. Staple your wage and tax statements at the bottom of the front of this return. See Step 7 on page 50 for the proper assembly of your return and attachments.

0. You can choose to have your refund sent directly to your bank account. See Direct Deposit on page 46 and fill in lines 72a, b, and c.

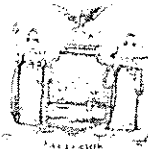
Third-party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see page 46)		0. Sign your return below.	
	Designee's Name	Designee's phone number	Yes (complete the following)	No
			Personal Identification number (PIN)	
Paid preparer's use only	Preparer's signature	Preparer's SSN or PTIN	Your signature	
	Print name (or yours, if self-employed)	Employer Identification number	Spouse's signature (if joint return)	
	Q JUNG, CPA OFFICE	13-4039350	Date	
	147-14 SANFORD AVE., FLUSHING, NY 11355	Date 4-19-2005	Daytime phone number (optional)	
		Mark X if self-employed <input checked="" type="checkbox"/>		

022422

This is a scannable form; please file this original return with the Tax Department.

IT-201 2004

Exhibit G



STATE OF NEW YORK
DEPARTMENT OF LABOR
Counsel's Office
345 Hudson Street - Room 8001
New York, New York 10014-0673

Eligible
from pleading #64

November 21, 2003

Michael J. Mauro, Esq.
Milman & Heidecker
3000 Marcus Avenue, Suite 3W3
Lake Success, New York 11042

Re: Request for Opinion
12 NYCRR Part 142
Spread-of-Hours

Dear Mr. Mauro:

This is in reply to your correspondence dated October 30, 2003 to Associate Attorney Robert Ambaras wherein you request an opinion relating to when an employee qualifies for the spread-of-hours pay pursuant to Title 12 NYCRR Part 142.

Section 142-2.4 provides, in pertinent part, that "[a]n employee shall receive one hour's pay at the basic minimum hourly wage rate, in addition to the minimum wage required herein for any day in which... [t]he spread of hours exceeds 10 hours..."

In determining compliance with this provision, the Division of Labor Standards computes the total minimum wages due an employee for the workweek and compares it with the compensation actually received by the employee for that workweek.

To illustrate, an employee worked 6 days per week, 12 hours per day and was paid a rate equivalent to \$8.00 per hour.¹ The total minimum wage due for the workweek would be 40 hours times \$5.15 (\$206), plus 32 hours at one and one-half times the employee's regular hourly rate of \$8.00² (\$384), plus 6 hours times \$5.15, which represents the spread-of-hours pay for each

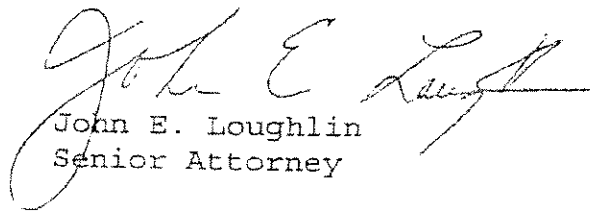
¹ In accordance with 12 NYCRR § 142-2.18, when an employee is paid on a piece work basis the regular hourly wage rate is computed by dividing the total hours worked during the week into the employee's total earnings.
² 12 NYCRR § 142-2.2 provides that an employer shall pay an employee for overtime at a wage rate of one and one-half times the employee's regular rate subject to the exemptions of §§ 7 and 13 of the Fair Labor Standards Act (FLSA) and shall pay employees subject to the exemptions of § 13 of the FLSA overtime at a wage rate of one and one-half times the basic minimum hourly rate.

day worked in excess of 10 hours (\$30.90) for a total weekly minimum wage of \$620.90.

If the weekly wages actually paid to the employee equals or exceeds the amount of \$620.90 then no additional payments are due the employee because of the spread-of-hours provision found in 12 NYCRR § 142-2.4.

If you have any questions please do not hesitate to contact me.

Very truly yours,


John E. Loughlin
Senior Attorney

JL:jl
ROMauro

cc: Mr. Burkard
Mr. DeSiervo
Mr. Malloy

INDEX #: 04 CV 8987 JUSTICE SAND

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

DOO NAM YANG,

Plaintiff,

04 CV 8987 (LBS)

— against —

**ACBL CORP., GOLD LEE JEWELRY
CO., HAN SUNG LEE,**

Defendants.

**DEFENDANTS' CONTENTIONS
AND CONCLUSIONS OF LAW**

From: **SACK & SACK, ESQS.**
Jonathan Sack, Esq. (JSS 1835)
Eric R. Stern, Esq. (ERS 1918)
110 East 59th Street, 19th Floor
New York, New York 10022-2050
Tel: (212) 702-9000
Fax: (212) 702-9702
Attorneys for Defendants

To: **Kenneth Kimerling, Esq.**
Asian American Legal Defense and Education Fund
99 Hudson Street
New York, NY 10013
Attorneys for Plaintiff